

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

TWC LIQUIDATION TRUST, LLC,

Debtor.

Dean A. Ziehl, in his capacity as trustee of the
TWC LIQUIDATION TRUST, LLC,

Plaintiff,

V.

ANDREW R. VARA, in his official capacity as the United States Trustee for Region 3; TARA TWOMEY, in her official capacity as Director of the Executive Office for United States Trustees; and the UNITED STATES TRUSTEE PROGRAM.

Defendants.

NOTICE OF ISSUANCE OF MEMORANDUM OPINION AND ORDER

PLEASE TAKE NOTICE that Plaintiff Dean A. Ziehl, in his capacity as trustee of the TWC Liquidation Trust, LLC (the “Plaintiff”), hereby submits attached as **Exhibit A** the *Memorandum Opinion and Order* [D.I. 29] (the “Opinion”) entered in the United States Bankruptcy Court for the District of Delaware in the adversary proceeding *Thomas A. Pitta, Liquidating Trustee of the VG Liquidating Trust v. Andrew R. Vara, et al.*, Adv. Pro. No. 22-50416. As set forth in the Opinion, the Defendants’¹ Motion to Dismiss was denied and the Court held that a refund of excess statutory fees paid to the UST pursuant to the 2017 amendment to 28 U.S.C. § 1930(a)(6) was the appropriate relief.

¹ Capitalized terms not otherwise defined herein shall have their meaning as set forth in the Opinion.

Respectfully Submitted,

May 22, 2023

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Colin R. Robinson

Jason H. Rosell (admitted *pro hac vice*)

Colin R. Robinson (DE Bar No. 5524)

Gail S. Greenwood (admitted *pro hac vice*)

919 North Market Street, 17th Floor

Wilmington, DE 19899 (Courier 19801)

Tel: 302-652-4100

Email: jrosell@pszjlaw.com

crobinson@pszjlaw.com

ggreenwood@pszjlaw.com

*Attorneys for Plaintiff Dean A. Ziehl, solely in his
capacity as Liquidation Trustee of the TWC
Liquidation Trust*